



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Charles E. Bell, M.D.
Executive Deputy Commissioner

March 6, 2000

Mr. Wendell Hicks, Interim Executive Director
Special Health Resources of East Texas, Inc.
P. O. Box 2709
Longview, Texas 75601

Dear Mr. Hicks:

We have completed our review of the audit report on Special Health Resources of East Texas, Inc. for the year ended December 31, 1998. The report was prepared by Brown, Bronstad, Habenicht & Rosson, P.C., Certified Public Accountants. We reviewed the report to determine if Special Health Resources of East Texas, Inc. met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. During our review, we requested and either you or your auditor provided us with information to supplement the report. In our opinion, Special Health Resources of East Texas, Inc. met the audit requirements of OMB Circular A-133 for the year ended December 31, 1998.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen
Single Audit Coordinator
Internal Audit Division

Audit Number: 1998-0653